

ID: CCA_2010051908402137

Number: **201025075**

Office:

Release Date: 6/25/2010

UILC: 6231.00-00

From:

Sent: Wednesday, May 19, 2010 8:40:27 AM

To:

Cc:

Subject: RE: TEFRA and Bankruptcy and potential statute extension

On statute extensions for converted items, the preferred form is the new Form 872 which has language specifically referencing converted items.

Also note that section 6231(b)(1)(D) specifically includes conversions under subsection c. [REDACTED]
[REDACTED]